No. S.R. 3892-93—E.D. 35-49-15, dated Bangalore, the 2nd March 1950.

In exercise of the powers conferred by Sections 16, 17 and 18 of the Matches (Excise Duty) Act, 1934, (Act III of 1934), His Highness the Maharaja Rajpramukh of Mysore is pleased to order the following further amendments to the Mysore Matches (Excise Duty) Rules, 1934 and to the Mysore Matches (Excise Duty) Supplementary Rules, 1939, namely:—

A. In the Mysore Matches (Excise Duty) Rules, 1934:—

1. For sub-rule (1) of Rule 38 of the said Rules, the following sub-rule shall be substituted, namely;

"(1) All matches issued for home consumption from a manufactory shall be contained in boxes or booklets and the number of matches contained in each such box or booklet shall be either *forty* or *sixty*".

2. For Rule 40 of the said Rules, the following Rule be substituted namely:—

"40. (1) The banderols to be affixed to boxes or booklets of matches shall be issued from Government Treasuries and they shall be of the class appropriate to the class of boxes or booklets of matches to which they are to be affixed.

(2) A licensee claiming assessment of the matches produced at his factory at the preferential rates of duties provided in the schedule of rates of duty in Section 4 of the Matches (Excise Duty) Act, 1934, (III of 1934), for factories whose daily output does not exceed hundred gross of boxes per day, or for factories whose output does not exceed five lakhs gross of boxes per year, but exceeds hundred gross of boxes per day, shall at the time of purchasing the banderols present to the Treasury Officer, a certificate from the Deputy Commissioner in whose jurisdiction the factory is situated, stating the output of the factory and that the licensee is entitled to the preferential rates specified in the certificate.

(3) In the case of a factory whose daily output does not exceed hundred gross of boxes per day, a certificate granted under sub-rule (2) shall not be valid for more than three months from the date of issue, and may be cancelled at any earlier time, if it appears to the Deputy Commissioner that the daily output of the factory to which it relates, exceeds such limit.

(4) In the case of a factory whose output does not exceed five lakhs gross of boxes per year but exceeds hundred gross boxes per day, the certificate shall be valid only up to the end of the year for which it has been issued, and shall be cancelled at any earlier time, during such year, if up to such time, the actual output out of the factory from the commencement of the year has exceeded five lakhs gross of boxes.

(5) The Treasury Officer shall on presentation of a certificate prescribed in sub-rule (2) issue to the licensee, banderols of the distinctive colour provided for the particular scale of factory output specified in the certificate ".

III. For Rule 41 of the said Rules, the following rule shall be substituted, namely :—

" 41. Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet shall bear a banderol of the appropriate class according to the number of matches in each box or booklet ".

IV. After Rule 44 (A) of the said Rules, the following rule shall be inserted namely :—

44 B. (1) Every owner of a manufactory shall also print on the manufactory's label covering a box or booklet, the retail price of the box or booklet of matches on which such label is affixed.

(2) Any owner of a manufactory who contravenes this rule shall be punishable with imprisonment which may extend to one month or with fine which may extend to five hundred rupees or with both such imprisonment and such fine.

5. Chapter VII of the said Rules shall be omitted.

B. In the Mysore Matches (Excise Duty) Supplementary Rules, 1939 :—

1. In Rule 15, of the said Rules, the figures " 1 ", " 2 ", " 8 ", " 12 ", " 20 " and " 80 " wherever they occur shall be omitted.

2. In Rule 22 of the said Rules, for the second para the following para shall be substituted namely :—

" Cases or packets containing boxes or booklets of matches shall be distinguished by distinct marks to

indicate whether they contain 40's, 60's or other kinds".

3. In forms ME3 and ME4 of the schedule to the said Rules, for the words and figures $\frac{\text{"Class"}}{1\ 2\ 3}$ the words and figures $\frac{\text{"Class}\quad\quad\quad